G. R. S. 58

Previous references.

L.B. 10/1877-78
L.F. 12/1902-03

FILE NO. 49A
of 1903-0

190

Serial Nos. 1–6

'Local Boards

Later references.

5-B of this file
L '56-11 (1+2)

GENERAL AND REVENUE SECRETARIAT.

rial Nos. 1–6

Part B. for

SU...

Budget procedure prescribed in G.O. No. 115-O-1R
R.F. 18-1900-02
to be enforced in respect of Local Funds
also

Office

In Cases where reappropriation is recommended in Dtt Mt Fund., what is the & certify that the amts are available actually?

If Pres[illegible] Comptroller [illegible]

Rec'd

16/1

Information as to such balances & statements were sent to the Comptr for check: When were his [illegible] stated & under what authority?

16/6

H-V-K

org 16/1

Rec'd 16/10

It appears to have ever been the practice to receive applications for re-appropriations direct from the Presidents (formerly through from the Commrs or Divisions)

and not through the
Comptroller. In doubtful
cases re appropriations
Statements were used
to be sent to the Compt
(& Act Genl) for check.
Please see papers on h

2. The President is res-
ponsible for the accuracy
of the Re appropriation
Statements This office
is unable to check
whether amounts are really
available. ~~[illegible]~~

Submitted to Secty.

Arj.
30.7.03. I remember that
during the British administration all
the reappropriation Statements
used to be sent to the Comptroller
for check but I do not know
when this practice was stopped.
I think it would be well to
send all reappropriation
Statements to the Compte for
Check & return before they are
sanctioned by Govt.

6/8/03

5/8/03

H.V.K

Drafted
Arj 10/8 HBK
11.8.03

~~B~~
Suppl. ~~&~~ Estimates
for 02-03 (Mysore
Mn)

Now that the year
is closed, is it not
a better course to
call for statement
of excess expenditure
under each head
sanctioned in it?

17/7/03

Draft calling for a
statement from the Comptroller
and intimating the course
proposed to be adopted
as submitted

18/7/03

3 Please see docket no 400 ~~&~~
dt 12-02
the 22/25 July 03 calling for
the statement from the Comptroller

Flag E

4 In reply, the Comptroller

states that the statement will be submitted with the final accounts for June 1903 are closed when only the actual expenditure under each head will be exactly ascertained. He further states that the main principles applied in the audit of fund Expenditure being the same as those applied in the case of Expenditure met from Provincial Revenues it would appear desirable to adopt in regard to the Local Funds also the Budget procedure prescribed in the financial rules sanctioned in G.P. No. 1150-1192 dated the 18-1901 7th Feb 1903 and solicits instructions as to whether the same procedure in respect of those Funds

B

5. May the Comptroller be asked to expedite the submission of the promised statement as early as practicable

No. 31/8/03

6. With reference to the Comptroller's proposal to adopt in regard to Local Funds the Budget procedure prescribed in the financial rules sanctioned in G.P. No. 1150-1192 dated 7th February 1903, it is submitted that

18-01.

6

x

a copy of extract

Please see part V pages 49 to 63 of the draft.

that for the preparation and submission of D. F. Budgets separate rules have been embodied in the draft Rules under Local Boards Regulation

7 Under the existing orders, the Municipal and D. F. Budgets have to be passed ~~by~~ at the meetings of the Municipal and Local Fund Boards ~~at~~ held in January previous to the year to which they relate and submitted to Govt direct instead of through the Comptroller as in the case of Provincial Budget

(a) The Municipal Regulation in force in Bangalore and Mysore Cities (see 28) and G. P. No 7491 Dt 1/12/92 lay down that the annual Budgets must be laid before the Boards meeting held in February and submitted to Govt who alone has power to pass, or to reject or modify all or any of the items therein entered (See 31)

(b) Pro No 7491-502 Dt 1/12/92 direct that the Budgets of the remaining Municipalities which are not governed by a special enactment, ~~required that they should prepare~~ Budgets

should be laid before the meetings held in January every year and submitted to Government not later than 1st March

(c) Notification No 110 O/4-7-74, (para IX) and Proc of Govt No 4-14 L-9210-92 01-7-0 require the D.F. Budgets to be laid before meetings of the D.F. Boards concerned held in January every year and submitted to Govt so as to reach the Secretariat on or before the 31 January

8. At present no copies of V Budgets are sent to the Comptroller, to whom however resource estimates showing the income and expenditure of each Board only under major heads as detailed as called for in this circular

It is doubtful whether the ~~provisions~~ following rules contained in part I Chapter II relating to the Budget procedure can alone be made applicable to the municipal and D.F. V Budgets, but the remaining rules of the same chapter and the whole of Chapter III of Part II do not apply to them

Rules 6. 7. 8. 9. 10, 11 12, 13.

be issued and the question of the applicability of Financial Rules to Municipal and State Funds be dealt with separately?

Submitted 5/10/03

Put up to Secty.
10/10/03

I kept this with the intention of submitting again to the Dewan for reconsideration of the last sentence as we have not been uniformly applying the ordinary budget rules to these Local

(Accg to my impression—)

That question is however pending some Correspondence and is likely to become of no importance after the issue of Local Fund Rules. Regulation & Rules

The draft approved Augt may issue at once

In fact, it was lost sight of by me when the file was brought up subsequently.

15/10/03

Draft re excess expenditure of the Mysore City for 1907-02 has been issued in a separate file.

16, 17, 18. ~~[illegible]~~ as well as Rule 25 omitting the words Finance Department.

Submitted for orders.

DJ 14-8-03

A Statement showing inter alia the Rules proposed in the Financial order the Existing Rules relating to Local & Municipal funds, & the proposed Rules under the Local Boards Resolution is submitted.

As the Comptroller was separately addressed (Vide corr. 3 069/L.749-03 dated 19th August 1903) as to how far the Rules prescribed in the Financial order could be made applicable to Districts & Municipal Funds, his opinion may perhaps be awaited.

Wait for a week please & remind. DJ 31/8/03

The Comptroller's reply has not yet been received. May the draft order as amended by the Secretary re the excess expenditure in the Mysore Taluq

7/9/03 Put in the linked file In the linked file

Please see paras 4 & 6 above regarding the question of the applicability of Financial Rules to Municipal Funds

Flag A

In docket no 867/Z.F.49-03 dated the 19th August '03, the Comptroller was requested to state how far it was necessary to apply the Financial Rules contained in G.O. no 1150-1192/F.W.-02 dated the 7th Feb 1903 at present regarding appropriation with the year to Municipal and Distt Funds, and whether the rules on other matters might be made applicable to those funds

Flag B

In reply thereto, the Comptroller states that rule 134 of the Rules framed under the Local Boards Regulation provides for cases of appropriation, but that

Flag C

Chapter V

[illegible] rules on the lines published in para 21 to 31 of the [illegible] rules (financial orders) are necessary and suggests that the Local [illegible] Rule 134 may be slightly modified as given hereunder

a) [illegible] allotment as a whole shall in no account be exceeded. Wherever an expenditure cannot be met from the grant made, the same shall be provided for by re-appropriation from some other grant. but where such [illegible] is not possible an additional grant should be applied for.

b) Transfers from one minor head to another can be made by Presidents without reference to Government but all transfers from one major head to another and all additional grants require the sanction of Government

Government. Applications for
from one major head to another
ide Comptroller's letter fers should be made in Form no. 24 an
nexed and submitted to Government from
the Comptroller who on forwarding it will
report by an endorsement whether the
savings fronted out are available. Appli
cation for additional grants should
be made direct to Government stating
clearly why the expenditure was not
anticipated at the time of the pre-
paration of the Budget estimate and why
it should be immediately incurred and
not postponed to the next Financial
year. Such additional grants should
be sanctioned only in January
closing balance is likely to fall
short of the prescribed minimum.

We further propose that pending
the final orders of Govt on the new draft
Regulation for Municipalities the
same

same rule may be made applicable to them also the last sentence of the rule being omitted

Submitted for orders. With draft Amdt Rule 134 as suggested by the Comptroller and issuing instructions to the Presidents of the several Municipal Boards regarding reappropriation a

draft Amdt

7/12/03

To the Asstt Secy (Legs) for remarks.

11/12/3

The question of procedure, and the rules ~~drafted~~ by the late Comptroller - I have nothing to say on the point, except perhaps that ~~it is a point for consideration whether the emphasised words in the second line of Rule 134~~ instead of substituting a new rule for Rule 134, it might be sufficient to supplement the existing rule by a clause in terms of the passage which I have enclosed within brackets in Mr Eagles' proposed amendment. ["Dampers. financial year."]

14/12/03

There is no harm in modifying as proposed by the Comptr

troller. I think the draft may be passed.

The matter has to pass through Council.

Mem. Mr Councillor 15/12/3

To L.R.P.H.

~~[redacted]~~

I have slightly revised the City Controller's draft. But I do not think it is really necessary to allow rule 134 to remain in the Ordinance in order to give effect to the rule regarding [illegible] from one main head to another under the same major head. Rule 134 requires no reference to Council that regarding [illegible] from one major head to another should be reported to Council for sanction thro' the Controller and that

with details.
per draft-H.

del grant should be
cancelled for & obtained
how Govt in the manner
suggested in the O/S
Completion draft. The
Rule is all right and its
explanation by subsequent
Govt Circular order
allows all that is required. The
Procedure suggested in 9
below exactly is same as that
which has long been
in force and there is no
complete necessity for
Rule 134.

I cannot know why
the O/S Committee proposes
& the Secretariat abrogate,
the elimination of the last-
sentence in abridging the
Procedure to Municipalities
There is a prescribed minimum
in the case as well of
Municipal Boards as of
Local Fund Boards Here too, no
intimation is proposed but only
a deletion of. Please assent
existing standing orders of 21-12-03
Practice

14960
2) 12.03

MYSORE GOVERNMENT
1 AUG. 1903
1893
GENERAL & REVENUE SECRETARIAT.

L213

4

From E. R. Lushington Esq
The Comptroller, Mysore Govt.

To H. Varadaraja Iyengar Esq
The Secretary to the Govt. of Mysore
Rev & Genl Dept.

Dated 31 July 1903

Despatched

Received

L. F. No. 116
No. 47

SUBJECT MATTER.

Ref to Secys no: 400 dy 25 Instn 4-7-12-02
Calling for a Statement showing the excess expenditure actually incurred in the Mysore City Mly. over the Budget grants for 1902-03 stating that the Statement will be submitted after the final accounts for June 1903 are closed.

12/02

L. F.
1-8-03

No 4/0/03
4 8 03
Ag 4/8/03
570

Rd Please prep'e reply
570

LOCAL FUNDS

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

L. F. No.

Bangalore, 31st July 1903 ~~189~~

From

E. R. SUBRAYER, Rsq.,

Comptroller, Mysore Govt.

To D. V. Nanjoondayya Esquire

~~The~~ *Secretary to the Govt. of Mysore,*

General & Revenue *Depts.*

SIR,

With reference to your docket no 400/27-12-02 dated 25th instant, Calling for a Statement shewing the Excess Expenditure actually incurred in the Mysore City Municipality over the Budget Grants under major heads for the year 1902-03 and included in the accounts for that year, I have the honor to State that the Statement will be Submitted after the final accounts ~~of~~ for June 1903 are closed, when only the actual Expenditure under Each head will be Exactly ascertain

2. The main principles applied in the audit of Local Expenditure being the Same as those applied in the Case of Expenditure met from Provincial Revenues, it would appear desirable to adopt in regard to the

Local Funds also the Budget procedure
prescribed in to Financial rules Sanctioned
by the Government in Pro: No 1150-1192 dated
18-4-01-02
7th February 03. I request you to see so
good as to obtain the orders of the
Government as to whether the same
procedure may be enforced in respect
of these Funds.

I have the honor to be
Sir
Your most Obedient Servt
E Robertson
Comptroller
& Secy of Mysore

1903

5

FROM

The SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS

To The Comptroller
Mysore Govt

Dated 19/8/03

Despatched

Received

General No. 867
L.J. No. 49-03

Enclosure No.

Has the honour to request that the Comptroller will be good enough to favour Govt with his views as to how far it is necessary to apply the rules contained in G.O. No 71 1150-1192 & the 7th 18-1901-02 Feby 1903 about "Re-appropriation of portion of the Municipal Debt Funds an

Secy 4 copies
21/8

Secretariat copies there
Secretariat copies the
letter & Govt Order under
consideration

in Comptroller No 6169/16/11/03
LLBL

I think this enquiry has already been made
can I sign?
BB
14/8

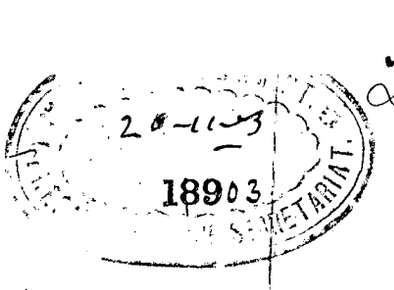
No, Acc. orig

In addition to the Rules
in the Order the Rules
or other matters con-
tained in the said
Order may be made applicable to
these Proceedings, and if so,
to what extent.

By Order

Secretary

17/8/23.



L/104

6

From Henry Eagles Esqr
The Comptroller Mysore Govt

To H.V. Nanjundayya Esqr.
The Secretary to the Govt. of Mysore
Rev & Genl Dept.6

Dated 16th November 03.

Despatched 19th —do

Received

L. F. No. 616
No. L-7.

SUBJECT MATTER.

Scrip.

With reference 6th No: 867
L.7.10.03
dated 19th august 03 submi
Certain suggestions in re
Reappropriation within the year
6th Municipal and district Funds
Contained in G.O. No: Fl 1150-1
18-19.
of 7½

J.G.
20.11.03

A.S.ch
Secy 20/11

Note Contd 2 Nos

OFFICE OF THE COMPTROLLER, MYSORE GOVT.

L. F. No

19th. November 1903.

F.o. Henry Tagles Esq.,
~~E. R. SUBRAYER, Esq.~~,
Offg. *Comptroller, Mysore Govt*

To H.V.Nanjundayya Esq., M.A.,B.L.
~~The~~ *Secretary to the Govt. of Mysore,*
General and Revenue Deptt. *Dept.*

Sir,

With reference to your docket No. 867 dated 19 August 03 4749-03.
requesting to be informed how for it is necessary to apply the rules contained in Government Order No.L.F.1150-1102/10-1001 dated 7th. February 1903 about the reappropriation within the year to Municipal and District Funds, I have the honor to state that rule 134 of the rules framed by Government in exercise of the powers conferred by the Mysore Boards Regulation II of 1902 provides and published under Notification No.87-Legislation 4-03 for cases of appropriation but some detailed rules on the lines published as rules 21 to 31 of the Budget rules Chapter II Part I of the Government Proceedings referred to above are necessary and I therefore suggest that the rule 134 may be modified as given in the margin. Vide

Pending the final orders on the new Draft Regulations for the Municipalities the same rule may be made applicable to them

also the last sentence of the rule being omitted.

I have the honor to be Sir
Your most Obedient Servant
W. Eagles
Actg: Comptroller.

RULE — 134. ————The Budget allotment as a whole shall on no account be exce-
ed. Wherever an expenditure cannot be met from the grant made, the same
shall be provided for by re-appropriation from some other grant, and where it
is not possible by an additional grant. Transfers from one minor head to an-
other can be made by Presidents without reference to Government, but all tra-
fers from one major head to another, and additional grants require the prior
sanction of Government. Aplications for such transfers should be made in Fo
10.24 (Annexed) and submitted to Government through Comptroller who in forwarding will
report by an endorsement whether the savings pointed out are available. Appli-
cations for additional grants should be made direct to Government stating
clearly why the expenditure was not anticipated at the time of the preparati
of the Budget estimate, why it should be immediately incurred and not postpo
to the next Financial year. Such additional grants should be sanctioned only
when the estimated closing balance is not likely to fall short of the prescr
bed minimum.

(See Rule 134)

Application for additional allotments by transfer on account of Expenditure not provided for in the Estimate.

Name of Offi

Heads under which additional allotments are required and the present sanctioned grant.	Expenditure up to.	Amount of additional allotment required.	Reasons for exceeding the allotment.	Heads under which savings are anticipated and the present sanctioned grant.	Expenditure up to	Amount of savings anticipated	Reasons for expecting savings	Comptroller report.
2	3	4	5	6	7	8	9	10

Dated the — day of — 19

Peter

Signature of Delegation

7

Read:-

Letter No.113 dated the 3 July 1903 from the Comptroller, Mysore Govt, soliciting instructions as to whether the Budget procedure prescribed in the Financial Rules sanctioned by Govt in G.P.No.1150-1192/18-1901-02 dated the 7th February 1903 may be enforced in respect of Local Funds also, seeing that the main principles applied in the audit of fund Expenditure is the same as those applied in the case of Expenditure met from Provincial Revenues.

(2) Correspondence ending with letter No.616 dated the 16th Novr 1903 from the same officer, suggesting certain modifications to Rule 134 of the Rules framed under the Local Boards Regulation II of 1902 and stating that the modified rule may be made applicable to Municipal Fund also with certain omission, pending the issue of final orders on the Draft Municipal Regulation.

Order thereon No 31/22-32 L.149-03 8/22/04

Government consider it unnecessary to alter Rule 134 of the Rules under the Local Boards Regulation. The Rule, as it stands, only requires

Wherever an expenditure cannot be met from the grant made, the same shall be provided for by reappropriation from some other grant, but where such provision is not possible an addition-al grant should be applied for. Transfers from one minor head to another can be made by Presidents without reference to Govt, but all transfers from one major to another and all additional grants require the previous sanction of Govt. Applications for such transfers from one major head to another should be made in form No.24 (annexed) and submitted to Govt through the Comptroller who, in forwarding them, will report by an endorsement whether the savings pointed out are available. Applications for additional grants should be made direct to Govt stating clearly why the expenditure was not anticipated at the time of the preparation of the Budget Estimate, and why it should be immediately incurred and not postponed to the next Financial year. Such additional grants will not ordinarily be sanctioned when the estimated closing balance is likely to fall short of the prescribed minimum"

Ct. 15/2/04

Grant

Secretary.

To 24/12/03 23/12/03

The Presidents of the Local Boards in the State.
" Do of Muni Boards.
" Comptroller, Mysore Govt.

READ—

(1) Letter No. 113, dated the 31st July 1903, from the Comptroller, Mysore Government, soliciting instructions as to whether the budget procedure prescribed in the Financial Rules sanctioned by Government in Government Proceedings No. 1150-1192—18-1901-02, dated the 7th February 1903, may be enforced in respect of Local Funds also, seeing that the main principles applied in the audit of Fund Expenditure are the same as those applied in the case of expenditure met from Provincial revenues.

(2) Correspondence ending with letter No. 616, dated the 16th November 1903, from the same officer, suggesting certain modifications to Rule 134 of the Rules framed under the Local Boards Regulation, II of 1902, and stating that the modified rule may be made applicable to Municipal Funds also with certain omission, pending the issue of final orders on the Draft Municipal Regulation.

No. 3122-32—L. F. 49-1903, DATED BANGALORE, 22ND FEBRUARY 1904.

ORDER THEREON.—Government consider it unnecessary to alter Rule 134 of the Rules under the Local Boards Regulation. The rule, as it stands, only requires an elucidation in accordance with the Comptroller's suggestions. The following instructions will, therefore, be strictly followed in future :—

> "Transfers from one minor head to another can be made by Presidents without reference to Government, but all transfers from one major head to another, and all additional grants require the previous sanction of Government. Applications for such transfers from one major head to another should be made in Form No. 24 (annexed) and submitted to Government through the Comptroller, who, in forwarding them, will report by an endorsement whether the savings pointed out are available. Applications for additional grants should be made direct to Government stating clearly why the expenditure was not anticipated at the time of the preparation of the budget estimate, and why it should be immediately incurred and not postponed to the next financial year."

2. Government are also pleased to direct that pending the issue of a new Municipal Regulation now under consideration, the aforesaid instructions as well as Rule 134 of the Local Fund Rules be followed in respect of Municipal Funds also. The rule as applied to these funds will be as noted below :—

> "The budget allotment as a whole shall on no account be exceeded. Wherever an expenditure cannot be met from the grant made, the same shall be provided for by a re-appropriation from some other grant, but where such provision is not possible, an additional grant should be applied for. Transfers from one minor head to another can be made by Presidents without reference to Government, but all transfers from one major head to another, and all additional grants require the previous sanction of Government. Applications for such transfers from one major head to another should be made in Form No. 24 (annexed) and submitted to Government through the Comptroller, who, in forwarding them, will report by an endorsement whether the savings pointed out are available. Applications for additional grants should be made direct to Government stating clearly why the expenditure was not anticipated at the time of the preparation of the budget estimate and why it should be immediately incurred and not postponed to the next financial year. Such additional grants will not ordinarily be sanctioned when the estimated closing balance is likely to fall short of the prescribed minimum."

L. ANANTASAMI RAO,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Presidents of the Local Boards in the State.
The Presidents of Municipal Boards.
The Comptroller to the Government of His Highness the Maharaja of Mysore.

Exd.—C. V.

FORM No. 24.

(See Rule 134.)

Application for additional allotments by transfer on account of Expenditure not provided for in the Estimate.

Name of Office.	Heads under which additional allotments are required and the present sanctioned grants.			Expenditure up to	Amount of additional allotment required.	Reasons for exceeding the allotment.	Heads under which savings are anticipated and the present sanctioned grant.	Expenditure up to			Amount of savings anticipated.	Reason for expecting savings.	Comptroller's report
	2			3	4	5	6	7			8	9	10
	Rs.	a.	p.					Rs.	a.	p.			

STATION

Dated the day of 190 .

Signature and Designation.

Local Boards Branch, District Funds, dated 22nd February 1904.

2